

UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF PUERTO RICO

-----X  
In re:

PROMESA  
Title III

THE FINANCIAL OVERSIGHT AND  
MANAGEMENT BOARD FOR PUERTO RICO,

Case No. 17 BK 3283-LTS

as representative of

(Jointly Administered)

THE COMMONWEALTH OF PUERTO RICO, *et al.*

Debtors.<sup>1</sup>

-----X

**CERTIFICATE OF SERVICE**

I, Nicholas Vass, depose and say that I am employed by Prime Clerk LLC (“*Prime Clerk*”), the solicitation, claims and noticing agent for the Debtors in the above-captioned cases under Title III of the Puerto Rico Oversight, Management, and Economic Stability Act (PROMESA).

On December 26, 2019, at my direction and under my supervision, employees of Prime Clerk caused the following documents to be served by the method set forth on the Master Service List attached hereto as Exhibit A:

- Notice of Withdrawal of COFINA’s Reply to the United States’ Response to COFINA’s Objection to the Internal Revenue Service’s Proofs of Claim [Docket No. 9648, Case No. 17 BK 3283; Docket No. 692, Case No. 17 BK 3284]

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<sup>1</sup> The Debtors in these Title III Cases, along with each Debtor’s respective Title III case number and the last four (4) digits of each Debtor’s federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation (“COFINA”) (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority (“HTA”) (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”) (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); and (v) Puerto Rico Electric Power Authority (“PREPA”) (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747); and (vi) Puerto Rico Public Buildings Authority (“PBA”) (Bankruptcy Case No. 19-BK-5523-LTS) (Last Four Digits of Federal Tax ID: 3801) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

- COFINA's Reply to the United States' Response to COFINA's Objection to the Internal Revenue Service's Proofs of Claim (ECF No. 8993) [Docket No. 9649, Case No. 17 BK 3283; Docket No. 693, Case No. 17 BK 3284]
- Certificate of No Objection Regarding Certain Sixth Interim Fee Period Applications for Allowance of Compensation for Services Rendered and Reimbursement of Expenses [Docket No. 9651]
- Renewed Motion of Puerto Rico Electric Power Authority for Undisputed Payment and Release of Insurance Proceeds [Docket No. 9653, Case No. 17 BK 3283; Docket No. 1843, Case No. 17 BK 4780]

On December 26, 2019, at my direction and under my supervision, employees of Prime Clerk caused the following documents to be served by the method of service on the IRS Notice Parties Service List attached hereto as Exhibit B:

- Notice of Withdrawal of COFINA's Reply to the United States' Response to COFINA's Objection to the Internal Revenue Service's Proofs of Claim [Docket No. 9648, Case No. 17 BK 3283; Docket No. 692, Case No. 17 BK 3284]
- COFINA's Reply to the United States' Response to COFINA's Objection to the Internal Revenue Service's Proofs of Claim (ECF No. 8993) [Docket No. 9649, Case No. 17 BK 3283; Docket No. 693, Case No. 17 BK 3284]

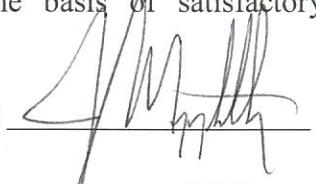
Dated: January 2, 2020



Nicholas Vass

State of New York  
County of New York

Subscribed and sworn to (or affirmed) before me on January 2, 2020, by Nicholas Vass, proved to me on the basis of satisfactory evidence to be the person who appeared before me.

Signature: 

JAMES A. MAPPLETHORPE  
Notary Public, State of New York  
No. #MA6370846  
Qualified in New York County  
Commission Expires February 12, 2022

**Exhibit A**

Exhibit A

Master Service List

Served as set forth below

DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
Co-Attorney for the Financial Oversight and Management Board as representative of the Debtors	A&S Legal Studio, PSC	Attn: Ricardo Burgos-Vargas 434 Avenida Hostos San Juan PR 00918	rburgos@adameslaw.com	Email
Counsel to National Public Finance Guarantee Corporation, Aurelius Investment, LLC, Aurelius Opportunities Fund, LLC, Lex Claims, LLC, and Voya Institutional Trust Company	Adsuar Muniz Goyco Seda & Perez-Ochoa, PSC	Attn: Eric Pérez-Ochoa, Lourdes Arroyo Portela, Alexandra Casellas-Cabrera, Katarina Stipek Rubio, Sharlene M. Malavé-Vallines, Pedro Jimenez-Rodriguez, & Luis A. Oliver Fraticelli PO Box 70294 San Juan PR 00936-8294	epo@amgprlaw.com larroyo@amgprlaw.com acasellas@amgprlaw.com loliver@amgprlaw.com kstipec@amgprlaw.com pjime@icepr.com	Email
Counsel to Voya Institutional Trust Company, Plaintiff in Adversary Proceeding 17-00216, Abengoa S.A. and Abengoa Puerto Rico, S.E.	Adsuar Muniz Goyco Seda & Perez-Ochoa, PSC	Attn: Sharlene M. Malavé-Vallines, Katarina Stipek Rubio, & Pedro Jimenez-Rodriguez PO Box 70294 San Juan PR 00936-8294	kstipec@amgprlaw.com pjime@icepr.com pjime@lawfirm-pr.com	Email
Aguirre Offshore Gasport, LLC	Aguirre Offshore Gasport, LLC	Attn: Daniel Bustos, Chief Development Officer Excelerate Energy Limited Partnership 2445 Technology Forest Blvd., Level 6 The Woodlands TX 77381	daniel.bustos@excelerateenergy.com	Email
Counsel to Thomas Rivera - Schatz, in his official capacity and on behalf of the Senate of Puerto Rico , Plaintiff in Adversary Proceeding 18-00081, Defendant in Adv Case 19-00014	Aldarondo & López-Bras, P.S.C.	Attn: Ivan M. Castro Ortiz, Sheila J. Torres-Delgado, Claudio Aliff-Ortiz, Eliezer Aldarondo-Ortiz, David R. Rodríguez-Burns ALB Plaza, Suite 400 16 Rd. 199 Guaynabo PR 00969	icastro@alblegal.net storres@alblegal.net ealdarondo@alblegal.net drodriguez.alb@gmail.com drodriguez@alblegal.net	Email
Counsel to Salvador Rovira Rodriguez, Salvador Rovira Rodriguez Attorneys at Law and Puerto Rico Legal Advocates, PSC	Alexandra Bigas Valedon	PO Box 7462 Ponce PR 00732-7462	alexandra.bigas@gmail.com	Email
Counsel to Alianza Comunitaria Ambientalista del Sureste, Inc. (ACASE)	Alianza Comunitaria Ambientalista del Sureste, Inc.	Attn: Timmy Boyle Apartado 10140 Humacao PR 00972	acasepr@gmail.com	Email

Exhibit A

Master Service List

Served as set forth below

DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
Counsel to Cooperativa De Ahorro Y Credito Zeno Gandia, Cooperativa De Ahorro Y Credito Abraham Rosa, Cooperativa De Ahorro Y Credito De Aguada, Cooperativa De Ahorro Y Credito Vega Alta, Cooperativa De Ahorro Y Credito El Valenciano, Fidecoop, Cooperativa De Ahorro Y Credito De Rincon, Cooperativa De Ahorro Y Credito De Lares Y Region Central, Fondo de Inversión y Desarrollo Cooperativo, Inc., and Cooperativa de Ahorro y Crédito Vega Alta	Almeida & Dávila, P.S.C.	Attn: Enrique M. Almeida Bernal and Zelma Dávila Carrasquillo PO Box 191757 San Juan PR 00919-1757	ealmeida@almeidadavila.com zdavila@almeidadavila.com	First Class Mail
Counsel to American Federation of State, County and Municipal Employees, Intervenor in Adversary Proceeding 17-00250 and Plaintiff in Adversary Proceeding 18-00134	American Federation of State, County and Municipal Employees	Attn: Judith Rivlin, Teague P. Paterson, & Michael L. Artz 1101 17th Street NW Suite 900 Washington DC 20011	jrivlin@afscme.org tpaterson@afscme.org martz@afscme.org	Email
Federal Agency	AmeriCorps	Attn: Kim Mansaray 1201 New York Ave., NW Washington DC 20525		First Class Mail
Ameri National Community Services, LLC as servicer for the GDB Debt Recovery Authority	AmeriNat	Attn: Mark Fredericks, Francisco De Armas Ponce de Leon Ave. #1519 Firstbank Bldg., Suite 1406 San Juan PR 00908	mfredericks@amerinatlsl.com fdearmas@ciacpr.com	Email
Counsel to Levy Echeandia Trust, Inmobiliaria Levy, inc., Francisco Levy Hijo, Inc., Ricardo Levy Echeandia and Lourdes Arce Rivera, abd Laura Levy	Andrés L. Córdova	PO Box 195355 San Juan PR 00919-533	acordova@juris.inter.edu	Email
Counsel to Sidley Austin LLP	Andrew Jimenez LLC	Attn: Andrew Jiménez-Cancel, Esq. 420 Ave. Ponce de Leon, Suite 910 San Juan PR 00918	ajimenez@ajlawoffices.com	Email
Counsel to Sidley Austin LLP	Andrew Jimenez LLC	Attn: Andrew Jiménez-Cancel, Esq. PO Box 9023654 San Juan PR 00902-3654	ajimenez@ajlawoffices.com	Email
Antilles Power Depot, Inc.	Antilles Power Depot, Inc.	Attn: Raymond Texidor PO Box 810190 Carolina PR 00981-0190		First Class Mail
Counsel to Marathon Asset Management, LP, Solus Alternative Asset Management LP, SOLA Ltd, Solus Opportunities Fund 5 LP, Ultra Master LTD, AES Puerto Rico, L.P., Arc American, Inc., and Duff & Phelps LLC	Antonetti Montalvo & Ramirez Coll	Attn: Kelly Rivero Alen & Jose L. Ramirez-Coll PO Box 13128 San Juan PR 00908	Jramirez@amrclaw.com Kellyrivero@hotmail.com	Email

Exhibit A

Master Service List

Served as set forth below

DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
Counsel to Antonio Fuentes González, María Y. Viguer Fernández and the conjugal partnership constituted by them	Antonio Fuentes-González	G.PO Box 7764 Ponce PR 00732-7764	antoniofuentesgonzalez@yahoo.com	Email
Counsel to Whitebox Asymmetric Partners, LP, et al., Co-Counsel to Whitebox Multi-Strategy Partners, L.P., Whitebox Asymmetric Partners, L.P., Whitebox Institutional Partners, L.P., Pandora Select Partners, L.P., Defendant 27k, Defendant 28k, Defendant 48k, Defendant 55H, and Defendant 56H	Arroyo & Rios Law Offices, PSC	Attn: Moraima S. Ríos Robles & Jessica A. Figueroa-Arce PMB 688 1353 Ave. Luis Vigoreaux Guaynabo PR 00966	mrios@arroyorioslaw.com jfigueroa@arroyorioslaw.com	Email
Interested Party	Arthur Samodovitz	200 Rano Blvd. #4C-27 Vestal NY 13850	Arthursail@stny.rr.com	Email
Asociación de Empleados Gerenciales del Fondo del Seguro del Estado	Asociación de Empleados Gerenciales del Fondo del Seguro del Estado	PO Box 71325 Suite 84 San Juan PR 00936	asociaciongerencialescfse@gmail.com	First Class Mail
Counsel to Asociación de Profesores y Profesoras del Recinto Universitario de Mayagüez, Inc.	Asociación de Profesoras y Profesores del Recinto Universitario de Mayagüez, Inc.	Apartado Postal 2227 Mayagüez PR 00681		First Class Mail
Autonomous Municipality of Ponce, creditor and party-in-interest	Autonomous Municipality of Ponce	PO Box 331709 Ponce PR 00733-1709	Marieli.Paradizo@ponce.pr.gov	First Class Mail
Autopistas de PR, LLC	Autopistas de PR, LLC	Attn: Xavier Carol Urb. Matienzo Cintron Calle Montellano 518 San Juan PR 00923	xavier.carol@abertis.com	Email
Autopistas Metropolitanas de Puerto Rico, LLC	Autopistas Metropolitanas de Puerto Rico, LLC	Attn: Julian Fernandez 48 Carr. 165, Ste. 500 Guaynabo PR 00968-8033	julian.fernandez@metropistas.com	Email
Santander Securities, LLC, Santander Asset Management, LLC and Banco Santander Puerto Rico	Banco Santander Puerto Rico	Attn: Rafael Bonilla Rodriguez 207 Ponce de Leon Ave. Hato Rey PR 00917-1818	rbonilla@bspr.com	Email
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Counsel to Mitsubishi Motor Sales of Caribbean, Inc.	Belk & Grovas Law Offices	Attn: James Belk-Arce & Carlos J. Grovas-Porrata PO Box 194927 San Juan PR 00919-4927	belkgrovas@gmail.com	Email

Exhibit A

Master Service List

Served as set forth below

DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
Counsel to the Official Committee of Retired Employees of Puerto Rico & the Official Committee of Retirees	Bennazar, García & Milián, C.S.P.	Attn: A.J. Bennazar-Zequeira, Héctor M. Mayol Kauffmann, Francisco del Castillo Orozco Edificio Union Plaza, Piso 17, Oficina 1701 Avenida Ponce de León #416 Hato Rey, San Juan PR 00918	ajb@bennazar.org bgm.csp@bennazar.org hector.mayol@bennazar.org francisco.delcastillo@bennazar.org	Email
Counsels for Tradewinds Energy Barceloneta, LLC and Tradewinds Energy Vega Baja, LLC	Bermúdez Díaz & Sánchez LLP	Attn: José J. Sánchez Vélez, Esq. & Reggie Diaz Hernandez, Esq. Edificio Ochoa Suite 200 500 Calle de la Tanca San Juan PR 00901	jsanchez@bdslawpr.com rdiaz@bdslawpr.com	Email
Counsel to the University of Puerto Rico and, in his official capacity, Dr. Darrel Hillman, Co-Counsel to Bank of America, N.A., Co-Counsel to Merrill Lynch, Pierce, Fenner & Smith Inc., Merrill Lynch, Pierce, Fenner & Smith Inc. and Merrill Lynch Capital Services, Inc.	Bobonis, Bobonis & Rodriguez Poventud	Attn: Carlos Bobonis González, Enrique G. Figueroa-Llinás 129 De Diego Avenue San Juan PR 00911-1927	cbg@bobonislaw.com efl@bobonislaw.com	Email
Counsel to the QTCB Noteholder Group	Bracewell, LLP	Attn: Daniel Connolly City Place I, 34th Floor 185 Asylum Street Hartford CT 06103	daniel.connolly@bracewell.com	Email
Claims Counsel to The Financial Oversight and Management Board for Puerto Rico, acting through its Special Claims Committee	Brown Rudnick LLP	Attn: Edward S. Weisfelner 7 Times Square New York NY 10036	eweisfelner@brownrudnick.com	Email
Claims Counsel to The Financial Oversight and Management Board for Puerto Rico, acting through its Special Claims Committee	Brown Rudnick LLP	Attn: Stephen A. Best, Esq., Benjamin G. Chew, Esq. 601 Thirteenth Street NW Washington DC 20005	sbest@brownrudnick.com bcchew@brownrudnick.com	Email
Claims Counsel to The Financial Oversight and Management Board for Puerto Rico, acting through its Special Claims Committee	Brown Rudnick LLP	Attn: Sunni P. Beville, Esq. One Financial Center Boston MA 02111	sbeville@brownrudnick.com	Email
Counsel to Oracle America, Inc. and Oracle Caribbean, Inc.	Buchalter, A Professional Corporation	Attn: Shawn M. Christianson, Esq. & Valerie Bantner Peo, Esq. 55 Second Street, 17th Floor San Francisco CA 94105-3493	schristianson@buchalter.com vbantnerpeo@buchalter.com	Email

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DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
Counsel to Unión de Trabajadores de la Industria Eléctrica y Riego & Asociación de Profesoras & Profesores del Recinto Universitario de Mayagüez, Inc. and Hermandad de Empleados del Fondo del Seguro del Estado, Inc, et al. Plaintiff in Adversary Proceeding 18-00091	Bufete Emmanuelli, C.S.P.	Attn: Jessica E. Méndez Colberg, Esq. Urb. Constancia 2803 Calle San Francisco Ponce PR 00717	jessica@bufete-emmanuelli.com	Email
Counsel to Asociación de Profesores y Profesoras del Recinto Universitario de Mayagüez, Inc. ("APRUM"), Plaintiff in Adversary Proceeding 17-00197, Hermandad de Empleados del Fondo del Seguro del Estado, Inc , et al. Plaintiff in Adversary Proceeding 18-00091, and Unión de Trabajadores de la Industria Eléctrica y Riego ("UTIER")	Bufete Emmanuelli, C.S.P.	Attn: Rolando Emmanuelli Jiménez Urb. Constancia 2803 Calle San Francisco Ponce PR 00717	remmanuelli@me.com	Email
Counsel to Hermandad de Empleados del Fondo del Seguro del Estado, Inc., known as Unión de Empleados de la Corporación del Fondo del Seguro del Estado, Asociación de Empleados Gerenciales del Fondo del Seguro del Estado Corp., and Unión de Médicos de la Corporación del Fondo del Seguro del Estado Corp.	Bufete Emmanuelli, C.S.P.	Attn: Rolando Emmanuelli Jiménez, Jessica E. Méndez Colberg, Wilbert López Moreno 472 Ave. Tito Ca Edificio Marvesa, Suite 1 Ponce PR 00732	rolando@bufete-emmanuelli.com jessica@bufete-emmanuelli.com notificaciones@bufete-emmanuelli.com wilbert_lopez@yahoo.com	Email
Counsel to Sistema de Retiro de los Empleados de la Autoridad de Energía Eléctrica, Union de Empleados de la Corporacion del Fondo del Seguro del Estado, Asociacion de Empleados Gerenciales del Fondo del Seguro del Estado Corp., Union de Medicos de la Corporacion del Fondo del Seguro del Estado Corp., Prosol-Utier and Federación de Maestros de Puerto Rico and Sistema de Retiro de los Empleados de la Autoridad de Energia Elctrica (SREAAE)	Bufete Emmanuelli, C.S.P.	Attn: Rolando Emmanuelli Jiménez, Jessica E. Méndez Colberg, Wilbert López Moreno PO Box 10779 Ponce PR 00732	rolando@bufete-emmanuelli.com jessica@bufete-emmanuelli.com notificaciones@bufete-emmanuelli.com wilbert_lopez@yahoo.com remmanuelli@me.com	Email
Counsel to Morovis Community Health Center, Corporacion De Servicios De Salud Y Medicina De Avanzada, HPM Foundation, Inc., Concilio De Salud Integral De Loiza, Inc., & Neomed Center, Inc., Attorneys for Migrant Health Center, Inc., Attorneys for Migrant Health Center, Inc., Attorneys for Salud Integral en la Montana	Bufete Rodríguez Miranda, C.S.P.	Attn: María Celeste Rodríguez Miranda PO Box 365072 San Juan PR 00936-5072	mcrm100@msn.com	Email

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Served as set forth below

DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
Counsel to Financial Guaranty Insurance Company	Butler Snow, LLP	Attn: Christopher R. Maddux & J. Mitchell Carrington 1020 Highland Colony Parkway Suite 1400 Ridgeland MS 39157	chris.maddux@butlersnow.com mitch.carrington@butlersnow.com	Email
Counsel to Financial Guaranty Insurance Company	Butler Snow, LLP	Attn: Jason W. Callen 150 3rd Avenue, South Suite 1600 Nashville TN 37201	jason.callen@butlersnow.com	Email
Counsel to Financial Guaranty Insurance Company	Butler Snow, LLP	Attn: Martin Sosland, Esq. 5430 LBJ Freeway Suite 1200 Dallas TX 75240	martin.sosland@butlersnow.com Chris.Maddux@butlersnow.com Mitch.Carrington@butlersnow.com	Email
Counsel to Financial Guaranty Insurance Company	Butler Snow, LLP	Attn: Stanford G. Ladner 1700 Broadway, 41st Floor New York NY 10019	stan.ladner@butlersnow.com	Email
Counsel to Whitefish Energy Holdings, LLC, Integra Design Group, PSC, Huellas Therapy, Corp. and Procesos de Informatica, Inc., Bacardi International Limited, Bacardi Corporation	C. Conde & Assoc.	Attn: Carmen D. Conde Torres, Esq. & Luisa S. Valle Castro, Esq. San Jose Street #254, 5th Floor Old San Juan PR 00901-1253	condecarmen@condelaw.com ls.valle@condelaw.com notices@condelaw.com	Email
Counsel to Assured Guaranty Corp. and Assured Guaranty Municipal Corp.	Cadwalader, Wickersham & Taft, LLP	Attn: Howard R. Hawkins, Jr., Mark C. Ellenberg, Ellen M. Halstead, Thomas J. Curtin, Casey J. Servais, Nathan Bull, William J. Natbony, and Jaclyn A. Hall 200 Liberty Street New York NY 10281	howard.hawkins@cwt.com mark.ellenberg@cwt.com ellen.halstead@cwt.com thomas.curtin@cwt.com casey.servais@cwt.com NATHAN.BULL@CWT.com bill.natbony@cwt.com jaclyn.hall@cwt.com	Email
Counsel to Assured Guaranty Corp.	Cadwalader, Wickersham & Taft, LLP	Attn: Mark Ellenberg, Esq. 700 Sixth Street, NW Washington DC 20001	mark.ellenberg@cwt.com	Email
Counsel to Defendants GDB Debt Recovery Authority and its Trustees Mathew Karp, Jorge L. Padilla, and David Pauker, in their official capacities, and Inspectorate America Corporation	Cancio Covas & Santiago, LLP	Attn: Ileana M. Oliver Falero, Esq. MCS Plaza, Suite A-267 255 Ave. Ponce de León San Juan PR 00917	ioliver@ccslp.com	Email
Counsel to Puerto Rico Fiscal Agency and Financial Advisory Authority, as fiscal agent for Puerto Rico Electric Power Authority	Cancio, Nadal, Rivera & Diaz, PSC	Attn: Arturo Diaz-Angueira & Katiuska Bolanos-Lugo, Angel J. Valencia PO Box 364966 403 Muoz Rivera Avenue San Juan PR 00918-3345	Adiaz@cnrd.com Kbolanos@cnrd.com avalencia@cnrd.com	Email

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Served as set forth below

DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
Counsel to Constructora Santiago II, Corp., Tamrio Inc., Peerless Oil & Chemicals, Inc., Ferrovial Agroman, SA & TEC General Contractors, Corp. (TEC), Jimenez-Gandara Estate and Dr. Carlos Suarez Vazquez	Cardona-Jimenez Law Offices, PSC	Attn: Jose F. Cardona Jimenez PO Box 9023593 San Juan PR 00902-3593	jf@cardonalaw.com	Email
Caribbean Hospital Corporation	Caribbean Hospital Corporation	Attn: Dr. Sylvia Lourdes de la Peña PO Box 11691 San Juan PR 00922	delapena.sylvia@gmail.com	Email
Counsel to Norma Bernier Casanova, Creditor	Carla T. Rodríguez Bernier	PO Box 7743 Ponce PR 00732	carla.rodriguezbernier@yahoo.com	Email
Counsel to Cooperativa A/C Vegabajeña, Cooperativa A/C Roosevelt Roads, Quality Equipment, Inc., and Cooperativa A/C La Comerieña	Carlos A. Quilichini Paz & Jessica M. Quilichini Ortiz	PO Box 9020895 San Juan PR 00902-0895	quilichinipzc@microjuris.com	Email
Counsel to Aida Rossy Clemente	Carlos Alsina Batista Law Offices, PSC	Attn: Carlos C. Alsina Batista 1519 Ponce De León Ave. Firstbank Bldg., Suite 513 San Juan PR 00909		First Class Mail
Counsel to Puerto Rico Land Administration	Carlos E. Cardona-Fernández	PO Box 810412 Carolina PR 00981-0412	carloscardonafe@hotmail.com	Email
Counsel to Carlos J. Mendez Nunez, in his official capacity and on behalf of the House of Representatives of Puerto Rico, Plaintiff in Adversary Proceeding 18-00081	Carlos E. Rivera-Justiniano	C-2 C/6 Urb. Terrazas de Cupey Trujillo Alto PR 00976	lcdo.carlos.e.riverajustiniano@gmail.com	Email
Counsel to Cooperativa De Ahorro Y Crédito De Isabela	Carlos M. Vergne Law Offices	Attn: Carlos M. Vergne Vargas 24 Mariana Bracetti 2nd Floor San Juan PR 00925	carlosvergne@aol.com	Email
Counsel to Assured Guaranty Corp. and Assured Guaranty Municipal Corp.	Casellas Alcover & Burgos, PSC	Attn: Heriberto Burgos Pérez, Ricardo F. Casellas-Sánchez, Diana Pérez-Seda, Mariano A. Mier Romeu PO Box 364924 San Juan PR 00936-4924	hbburgos@cabprlaw.com rcasellas@cabprlaw.com dperez@cabprlaw.com mmier@cabprlaw.com	Email
Counsel to the Official Committee of Unsecured Creditors, Baxter Sales & Distribution Puerto Rico Corp. (Top 20 Creditor)	Casillas, Santiago & Torres, LLC	Attn: Juan J. Casillas Ayala, Esq., Diana M. Battle-Barasorda, Esq., Alberto J. E. Añeses Negrón, Esq., Ericka C. Montull-Novoa, Esq., Luis Torres & Alberto J. E. Añeses-Negrón, Esq. El Caribe Office Building 53 Palmeras Street, Ste. 1601 San Juan PR 00901-2419	jcasillas@cstlawpr.com dbattle@cstlawpr.com aanezes@cstlawpr.com emontull@cstlawpr.com ltorres@cstlawpr.com AAñeses@cstlawpr.com	Email

Exhibit A

Master Service List

Served as set forth below

DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
Counsel to Baxter Sales & Distribution Puerto Rico Corp. (Top 20 Creditor) & Genesis Security Services, Inc.	Casillas, Santiago & Torres, LLC	Attn: Juan J. Casillas-Ayala, Esq. & Alberto J. E. Añeses-Negrón, Esq., Ericka C. Montull-Novoa, Esq. PO Box 195075 San Juan PR 00919-5075	jcasillas@cstlawpr.com aaneses@cstlawpr.com	Email
Local Counsel to the Official Committee of Unsecured Creditors for all Title III Debtors (other than COFINA)	Casillas, Santiago & Torres, LLC	Attn: Luis F. Llach-Zúñiga PO Box 195075 San Juan PR 00919-5075	lllach@cstlawpr.com	Email
United States District Court for the District of Puerto Rico	Chambers of Honorable Laura Taylor Swain	Puerto Rico Chambers Copy Daniel Patrick Moynihan United States Courthouse 500 Pearl St., Suite No. 3212 New York NY 10007-1312	SwainDPRCorresp@nysd.uscourts.gov	Email
Counsel to Pedro L. Casasnovas Balado, Olga I. Trinidad Nieves, Raúl E. Casasnovas Balado, Lolita Gandarilla de Casasnovas, Luis A Rivera Siaca, & Asociación de Empleados del Estado Libre Asociada	Charles A. Cuprill, PSC, Law Offices	Attn: Charles A. Cuprill-Hernández 356 Fortaleza Street Second Floor San Juan PR 00901	ccuprill@cuprill.com	Email
Attorneys for Proposed Amicus Curiae the Autonomous Municipality of San Juan	Charlie Hernandez Law Offices	Attn: Charlie M. Hernández 206 Tetuán Street, Suite 701 Old San Juan PR 00901-1839	charliehernandezlaw@gmail.com	Email
Counsel to Arc American, Inc.	Chiesa Shahinian & Giantomaso PC	Attn: Robert E. Nies, George A. Spadoro, Marc R. Lepelstat, Michael R. Caruso One Boland Drive West Orange NJ 07052	rries@csglaw.com gspadoro@csglaw.com mlepelstat@csglaw.com mcaruso@csglaw.com	Email
Counsel to John Hancock Investments	Choate, Hall & Stewart, LLP	Attn: Saige Jutras Oftedal & Douglas R. Gooding Two International Place Boston MA 02110	softedal@choate.com mbarulli@choate.com jsantiago@choate.com dgooding@choate.com	Email
Counsel to Coalición de Organizaciones Anti Incineración, Inc. (COAI), Amigos del Río Guaynabo, Inc. (ARG)	Coalición de Organizaciones Anti Incineración, Inc. & Amigos del Río Guaynabo, Inc.	Attn: Myrna Conty Valle Escondido #9 Guaynabo PR 00971-8000	gmchg24@gmail.com	Email
Counsel to Integrand Assurance Company	Cobián Roig Law Offices	Attn: Eduardo J. Cobián Roig PO Box 9478 San Juan PR 00908-9478	eduardo@cobianroig.com	Email

Exhibit A

Master Service List

Served as set forth below

DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
Counsel to Service Employees International Union and United Auto Workers International Union	Cohen, Weiss and Simon, LLP	Attn: Peter D. DeChiara 330 West 42nd Street New York NY 10036-6979	pdechiara@cwsny.com	Email
Counsel to Gladys García Rubiera, et al. v. Hon. Luis G. Fortuño, et al; and Gladys García Rubiera, et al, v. Asociación de Suscripción Conjunta, et al, Civil Number K DP2001-1441	Colón Ramírez, LLC	Attn: Francisco E. Colón Ramírez 1225 Ponce de León Ave VIG Tower Ste 1503 San Juan PR 00907	fecolon@colonramirez.com	Email
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Counsel to Canyon Capital Advisors, LLC, River Canyon Fund Management, LLC, Davidson Kempner Capital Management, LP, OZ Management LP, OZ Management II, LP, and QTCB Noteholder Group	Correa Acevedo & Abesada Law Offices, PSC	Attn: Roberto Abesada-Agüet, Sergio E. Criado & Rocío Del Mar Valentín Colón Centro Internacional de Mercadeo, Torre II # 90 Carr. 165, Suite 407 Guaynabo PR 00968	ra@calopsc.com scriado@calopsc.com rvalentin@calopsc.com	Email
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Counsel to ERS Bondholders Altair Global Credit Opportunities Fund (A), LLC, Appaloosa Management, LP, Glendon Opportunities Fund, LP, Mason Capital Management, LLC, Nokota Capital Master Fund, LP, Oaktree-Forrest Multi-Strategy, LLC (Series B), Oaktree Opportunities Fund IX (Parallel 2), LP, Oaktree Value Opportunities Fund, LP, Ocher Rose and SV Credit, LP, Andalusian Global Designated Activity Company, Glendon Opportunities Fund, L.P., Mason Capital Management, LLC, Nokota Capital Master Fund, L.P., Oaktree Opportunities Fund IX, L.P., and Mason Capital Master Fund LP, Counsel to ERS Bondholders Andalusian Global Designated Activity Company, Mason Capital Master Fund, LP, Ocher Rose, L.L.C., SV Credit, L.P., Crown Managed Accounts for and on behalf of Crown/PW SP, LMA SPC for and on behalf of Map 98 Segregated Portfolio, Oceana Master Fund Ltd., Pentwater Merger Arbitrage Master Fund Ltd., and PWCM Master Fund Ltd. Counsel to ERS Bondholders Glendon Opportunities Fund, L.P., Oaktree-Forrest Multi-Strategy, LLC (Series B), Oaktree Opportunities Fund IX, L.P., Oaktree Opportunities Fund IX (Parallel 2), L.P., and Oaktree Value Opportunities Fund, L.P.	Delgado & Fernandez, LLC	Attn: Alfredo Fernandez Martinez PO Box 11750 Fernández Juncos Station San Juan PR 00910-1750	afernandez@delgadofernandez.com	Email
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Puerto Rico Department of Justice	Departamento de Justicia de Puerto Rico	Apartado 9020192 San Juan PR 00902-0192		First Class Mail
Federal Agency	Department of Defense (DOD)	Attn: Patrick Shanahan 1400 Defense Pentagon Washington DC 20301-1400		First Class Mail
Federal Agency	Department of Energy (DOE)	Attn: Rick Perry 1000 Independence Ave., SW Washington DC 20585		First Class Mail
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Federal Agency	Department of Transportation (DOT)	Attn: Elaine L. Chao 1200 New Jersey Ave., SE Washington DC 20590		First Class Mail
Federal Agency	Department of Veterans Affairs (VA)	Attn: Robert Wilkie 810 Vermont Ave., NW Washington DC 20420		First Class Mail
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Edgardo Seda Arroyo, Interested Party	Edgardo Seda Arroyo	35299-054, Federal Correctional Complex UPS 2, PO Box 1034 Coleman FL 33521-1034		First Class Mail
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Federal Agency	Federal Communications Commission (FCC)	Attn: Ajit Pai 445 12th St., SW Washington DC 20554		First Class Mail
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Counsel to Angely M. Aponte-Pagán and other Plaintiffs in the Civil Case No. CC-2016-1153 & Javier Andino-Gaudín and other Plaintiffs in the Civil Case No. K AC2002-5558	Francisco González Law Office	Attn: Francisco R. González-Colón 1519 Ponce De León Ave. First Federal Bldg. Suite 805 San Juan PR 00909	bufetefrgonzalez@gmail.com	Email
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Counsel to Bettina Whyte, the COFINA Agent	Navarro-Cabrer Law Offices	Attn: Nilda M. Navarro-Cabrera El Centro I, Suite 206 500 Muñoz Rivera Avenue San Juan PR 00918	navarro@navarrolawpr.com	Email
Counsel to Trinity Services I, LLC	Nazario Briceño Law Offices, LLC	Attn: Miguel A. Nazario, Jr., Esq. 701 Ponce de León Suite 401, Centro de Seguros Bldg. San Juan PR 00907	man@nblawpr.com	Email

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DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
Counsel to Puerto Rico Public Buildings Authority	Norton Rose Fulbright US LLP	Attn: Lawrence A. Bauer 1301 Avenue of the Americas New York NY 10019-6022	lawrence.bauer@nortonrosefulbright.com	Email
Counsel to Puerto Rico Public Buildings Authority	Norton Rose Fulbright US LLP	Attn: Peter L. Canzano 799 9th Street NW, Suite 1000 Washington DC 20001	peter.canzano@nortonrosefulbright.com	Email
Counsel to Puerto Rico Public Buildings Authority	Norton Rose Fulbright US LLP	Attn: Toby L. Gerber 2220 Ross Avenue, Suite 3600 Dallas TX 75201-7932	toby.gerber@nortonrosefulbright.com	Email
Counsel to Debtor and to the Oversight Board and UTIER	O'Neill & Borges, LLC	Attn: Hermann Bauer, Esq., Ubaldo M. Fernández, Daniel J. Perez Refojos, & Carla García Benítez American International Plaza 250 Muñoz Rivera Ave., Suite 800 San Juan PR 00918-1813	hermann.bauer@oneillborges.com daniel.perez@oneillborges.com ubaldo.fernandez@oneillborges.com Carla.garcia@oneillborges.com gabriel.miranda@oneillborges.com	Email
Counsel to the Office of Government Ethics of Puerto Rico	Office of Government Ethics of Puerto Rico	Attn: Lillian T. de la Cruz Torres Urb. Industrial El Paraíso 108 Calle Ganges San Juan PR 00926	lidelacruz@oeg.pr.gov	Email
Counsel to AIG Insurance Company & P. R. Used Oil Collectors, Inc.	Oliveras & Ortiz Law Offices, PSC	Attn: Luis Ramón Ortiz Segura, Esq. 171 Chardón Ave. Suite 406 San Juan PR 00918-1722	l.ortizsegura@ploolaw.com	Email
Counsel to Antilles Power Depot, Inc.	Olivieri-Geigel & Co.	Attn: Rafael V. Olivieri-Geigel, Esq. PO Box 361289 San Juan PR 00936-1289	lawrog@gmail.com	Email
Counsel to the Puerto Rico Fiscal Agency and Financial Advisory Authority on behalf of the Governor of Puerto Rico & AAFAF	O'Melveny & Myers, LLP	Attn: Elizabeth Lemond McKeen & Ashley Pavel 610 Newport Center Drive 17th Floor Newport Beach CA 92660	emckeен@omm.com apavel@omm.com	Email
Federal Agency	O'Melveny & Myers, LLP	Attn: John J. Rapisardi, Esq., Suzanne Uhland, Esq., Diana M. Perez, Esq., Peter Friedman, Esq., Daniel L. Cantor, Esq., William J. Sushon, Maria J. DiConza, Esq. 7 Times Square New York NY 10036	jrapisardi@omm.com suhland@omm.com pfriedman@omm.com dperez@omm.com dcantor@omm.com mdiconza@omm.com wsushon@omm.com	Email

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DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
Counsel to the Puerto Rico Fiscal Agency and Financial Advisory Authority	O'Melveny & Myers, LLP	Attn: M. Randall Oppenheimer 400 South Hope Street 18th Floor Los Angeles CA 90071	roppenheimer@omm.com	Email
Counsel to the Puerto Rico Fiscal Agency and Financial Advisory Authority	O'Melveny & Myers, LLP	Attn: Madhu Pocha 1999 Avenue of the Stars 8th Floor Los Angeles CA 90067-6035	mpocha@omm.com	Email
Counsel to the Puerto Rico Fiscal Agency and Financial Advisory Authority	O'Melveny & Myers, LLP	Attn: Peter Friedman 1625 Eye Street, NW Washington DC 20006	pfriedman@omm.com	Email
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Counsel to Julio E Leandry-Hernández and Ileana Ortiz-Santiago	Orlando Ortiz-Cintron, Esq.	Urb. Jardines Fagot C-19 Calle Almendra Ponce PR 00716-4018	orlando1701@gmail.com	Email
Counsel to Gladys García Rubiera, et al. v. Hon. Luis G. Fortuño, et al; and Gladys García Rubiera, et al, v. Asociación de Suscripción Conjunta, et al, Civil Number K DP2001-1441	Oronoz & Oronoz	Attn: Mario M. Oronoz Rodríguez Urb. Torrimar K-4 Bambú St. Guaynabo PR 00966-3109	mmo@oronzolaw.com	Email
Counsel to Ameritrade Clearing Inc., and Scottrade, Inc.	Orrick, Herrington & Sutcliffe, LLP	Attn: Tiffany Rowe Columbia Center 1152 15th Street, N.W. Washington DC 20005	TRowe@orrick.com	Email
Counsel to Universidad Central del Caribe, Inc.	Oscar Gonzalez Badillo	1055 Marginal J.F. Kennedy Suite 303 San Juan PR 00920-1708	gonzalezbadillo@gmail.com	Email

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Counsel to Ismael Rivera Grau, Lourdes Morales Reyes, La Sociedad Legal de Gananciales Compuesta Por Ambos, Maria Elena Garcia Caballero T/C/C Maria E. Garcia, Elena Garcia Caballero, Luis Enrique Pacheco Núñez T/C/C Luis Pacheco Núñez, Hector Cesario Santiago Rivera, Virginia Diaz Delagdo, Félix Omar Colón Bernard, José Vázquez Feliciano, Marta Vázquez Torres, Neftaly Méndez Vázquez, Joseph Negrón Vázquez, and the Succession of Armando Negrón Vázquez Comprised by his heirs, Raymond Armando Negrón López and Alondra Janisse Negrón Santana, Rey Reyes Reyes, Ruth Rosado Berrios by herself and representation of her Son Janzel Daniel Quintana Rosado, Jetstream Federal Credit Union, Carmen Lydia Ríos Arroyo, Pablo Juan Ríos Arroyo, Elena Marie Marrero Ríos By Herself and in representation of her sons, Deborah Marie Santana Marrero and Erick Joel Santana Marrero, Lorna Lee Marrero Ríos by herself and in representation of her daughter Dariana Liz Marrero Marrero and Elena Arroyo Vázquez	Osvaldo Toledo Martinez, Esq.	PO Box 190938 San Juan PR 00919-0938	toledo.bankruptcy@gmail.com	Email
Counsel to Samuel Rodriguez Claudio	Otero and Associates	Attn: George Otero Calero PO Box 732 Bayamon PR 00960	Otero_and_assoc@hotmail.com	Email
Counsel to Pablo Del Valle Rivera and María A. Martínez, Tenants in Common and Fideicomiso Del Valle Martinez II	Pablo Del Valle Rivera	PO Box 2319 Toa Baja PR 00951-2319		First Class Mail
Counsel to Pattern Santa Isabel LLC	Pattern Energy Group Inc.	Attn: General Counsel Pier 1, Bay 3 San Francisco CA 94111	daniel.elkort@patternenergy.com	Email
Counsel to the Official Committee of Unsecured Creditors	Paul Hastings, LLP	Attn: Luc A. Despins, Esq., Andrew V. Tenzer, Esq., James R. Bliss, Esq., James B. Worthington, Esq., Anthony F. Buscarino, Esq., Michael E. Comerford, Esq., and G. Alexander Bongartz, Esq. 200 Park Avenue New York NY 10166	lucdespins@paulhastings.com andrewtenzer@paulhastings.com jamesbliss@paulhastings.com jamesworthington@paulhastings.com anthonybuscarino@paulhastings.com michaelcomerford@paulhastings.com alexbongartz@paulhastings.com	Email

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Counsel to the Ad Hoc Group of General Obligation Bondholders & Aurelius Capital Master, Ltd., Plaintiff in Adversary Proceeding 17-00189, PBA Sub-Group of the Commonwealth Bondholder Group Plaintiff in Adversary Proceeding 18-00149	Paul, Weiss, Rifkind, Wharton & Garrison, LLP	Attn: Andrew N. Rosenberg, Richard A. Rosen, Walter Rieman, Kyle J. Kimpler, Karen R. Zeituni 1285 Avenue of the Americas New York NY 10019-6064	arosenberg@paulweiss.com	Email
Counsel to Super Asphalt Pavement Corporation	Pavia & Lazaro, PSC	Attn: Gerardo Pavía Cabanillas PO Box 9746 San Juan PR 00908	gpavia@pavialazaro.com gerardopavialaw@msn.com	Email
Plaintiff in Adv. Proc. No. 17-00151, 17-00152 & 19-00363	Peaje Investments, LLC	National Corporate Research, Ltd. 850 New Burton Road Suite 201 Dover DE 19904	peajeinfo@dechert.com	Email
Pedro A. Vargas-Fontánez, Interested Party	Pedro A. Vargas-Fontánez	Reparto Caguaz G-14 Calle Bohio Caguas PR 00725-3310	pevarfon@gmail.com	Email
Counsel to Caribbean Hospital Corporation	Pedro Nicot Santana, Esq.	PO Box 360486 San Juan PR 00936-0486	pedronicot@gmail.com	Email
Peerless Oil & Chemicals, Inc.	Peerless Oil & Chemicals, Inc.	Attn: Eng.. Luis R. Vazquez 671 Road 337 Peñuelas PR 00624-7513	luis.vazquez@peerlessoil.com	Email
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Counsel to Eduardo Bhatia Gautier	Pietrantoni Mendez & Alvarez	Attn: Margarita Mercado-Echegaray 802 Avenida Fernández Juncos Esquina Calle La Paz Miramar San Juan PR 00907	mmercado@mercado-echegaray-law.com margaritalmercado@gmail.com	Email
Counsel to the Government Development Bank for Puerto Rico	Pietrantoni Méndez & Alvarez LLC	Attn: Oreste R. Ramos & María D. Trelles Hernández Popular Center – 19th Floor 208 Ponce de León Avenue San Juan PR 00918	oramos@pmalaw.com mtrelles@pmalaw.com	Email

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DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
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Counsel to Debtor (Financial Oversight and Management Board as Representative for the Debtors)	Proskauer Rose, LLP	Attn: Guy Brenner & Colin Kass 1001 Pennsylvania Avenue, NW Suite 600 South Washington DC 20004	gbrenner@proskauer.com ckass@proskauer.com	Email
Counsel to Debtor (Financial Oversight and Management Board as Representative for the Debtors)	Proskauer Rose, LLP	Attn: Martin J. Bienenstock, Paul V. Possinger, Ehud Barak, Maja Zerjal, Lary Alan Rappaport, Michael A. Firestein, Stephen L. Ratner, Timothy W. Mungovan, Bradley R. Bobroff, Chantel L. Febus, Kevin J. Perra, Julia D. Alonzo, Jonathan E. Richman, Jeffrey W. Levitan, Brian S. Rosen, Kevin J. Perra, Margaret A. Dale, Gregg M. Mashberg, Margaret A. Dale, Gregg M. Mashberg, Mark Harris Eleven Times Square New York NY 10036	mbienenstock@proskauer.com ppossinger@proskauer.com ebarak@proskauer.com mzerjal@proskauer.com sratner@proskauer.com tmungovan@proskauer.com bbobroff@proskauer.com mfirestein@proskauer.com lrapaport@proskauer.com cfebush@proskauer.com kperra@proskauer.com jerichman@proskauer.com jalonzo@proskauer.com JLevitan@proskauer.com BRosen@proskauer.com dmunkittrick@proskauer.com	Email
Counsel to Debtor (Financial Oversight and Management Board as Representative for the Debtors)	Proskauer Rose, LLP	Attn: Michael R. Hackett, William D. Dalsen One International Place Boston MA 02110	wdalsen@proskauer.com MHackett@proskauer.com	Email
Counsel to Debtor (Financial Oversight and Management Board as Representative for the Debtors)	Proskauer Rose, LLP	Attn: Steven O. Weise, Lary Alan Rappaport 2049 Century Park East 32nd Floor Los Angeles CA 90067-3206	sweise@proskauer.com LRappaport@proskauer.com	Email
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Counsel to EcoEléctrica, L.P.	PRV Law Office	Attn: Paúl A. Rodríguez Vélez Centro Internacional de Mercadeo 100 Carr. 165, Torre I, Oficina 404 Guaynabo PR 00968	prodiguez@prvlaw.com	Email

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DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
Counsel to Commonwealth of Puerto Rico in Adversary Proceeding 17-00292	Puerto Rico Department of Justice	Attn: Susana I Penagaricano-Brown PO Box 9020192 San Juan PR 00902-0192	penagaricanobrownusdc@gmail.com	Email
Counsel to Elí Díaz Atienza, Ralph A. Kreil, Christian Sobrino Vega, David K. Owens, Charles Bayles, Robert Pou, María Palou Abasolo, and José Ortiz, Defendants in Adversary Proceeding (18-00047)	Puerto Rico Electric Power Authority	Attn: Carlos M. Aquino-Ramos Litigation Division PO Box 363928 San Juan PR 00936-3928	c-aquino@prepa.com	Email
Debtors	Puerto Rico Electric Power Authority	Attn: Office Of The General Counsel PO Box 364267 San Juan PR 00936-4267		First Class Mail
Puerto Rico Fiscal Agency and Financial Advisory Authority	Puerto Rico Fiscal Agency and Financial Advisory Authority	Attn: Franco Mohammad Yassin, Esq., Christian Sobrino Vega, Esq. Roberto Sánchez Vilella (Minillas) Government Center De Diego Ave. Stop 22 San Juan PR 00907	CEO@aafaf.pr.gov Mohammad.Yassin@aafaf.pr.gov	Email
Members of Creditor's Committee	Puerto Rico Hospital Supply	Call Box 158 Carolina PR 00986-0158		First Class Mail
Puerto Rico Industrial Development Company	Puerto Rico Industrial Development Company	Attn: Gabriel Maldonado PO Box 362350 San Juan PR 00936-2350		First Class Mail
Puerto Rico Telephone Company d/b/a Claro	Puerto Rico Telephone Company d/b/a Claro	Attn: Francisco J. Silva PO Box 360998 San Juan PR 00936-0998	fsilva@claropr.com	Email
Counsel to the COFINA Senior Bondholders	Quinn Emanuel Urquhart & Sullivan, LLP	Attn: Susheel Kirpalani, Eric Winston, Daniel Salinas, Eric Kay, Kate Scherling 51 Madison Avenue 22nd Floor New York NY 10010	susheelkirpalani@quinnmanuel.com ericwinston@quinnmanuel.com danielsalinas@quinnmanuel.com erickay@quinnmanuel.com katescherling@quinnmanuel.com	First Class Mail and Email
Counsel to the Lawful Constitutional Debt Coalition	Quinn Emanuel Urquhart & Sullivan, LLP	Attn: Susheel Kirpalani, K. John Shaffer, Daniel Salinas, Matthew Scheck, Eric Kay, Darren Goldman, Zachary Russell 51 Madison Avenue 22nd Floor New York NY 10010	susheelkirpalani@quinnmanuel.com johnshaffer@quinnmanuel.com danielsalinas@quinnmanuel.com matthewscheck@quinnmanuel.com erickay@quinnmanuel.com zacharyrussell@quinnmanuel.com	Email
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DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
Counsel to The Board of Trustees of the Puerto Rico Electric Power Authority Employees' Retirement System, Juan Carlos Adrover, Sammy Ramírez and Alvin Román	Rafael A. Ortiz-Mendoza	Edificio Banco Cooperativo Plaza 623 Avenida Ponce de León, Ste. 501-A San Juan PR 00917-4805	rafael.ortiz.mendoza@gmail.com	Email
Counsel to Silvia Consuelo Blasini Batista, Annette Mary Blasini Batista, Antonia Rita Blasini Batista and Silvia Batista Castresana	Ramon Torres Rodriguez, Esq.	PO Box 361163 San Juan PR 00936-1163	rtorres@torresrodlaw.com	Email
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Counsel to the Bank of New York Mellon, as Indenture Trustee for Senior and Subordinated COFINA Bondholders	Reed Smith, LLP	Attn: C. Neil Gray, David M. Schlecker 599 Lexington Avenue New York NY 10022	cgray@reedsmith.com dschlecker@reedsmith.com	Email
Counsel to Siemens Transportation Partnership Puerto Rico, S.E. and Siemens Corporation	Reed Smith, LLP	Attn: Claudia Springer Three Logan Square 1717 Arch Street, Suite 3100 Philadelphia PA 19103	cspringer@reedsmith.com	Email
Counsel to the Bank of New York Mellon, as Indenture Trustee for Senior and Subordinated COFINA Bondholders	Reed Smith, LLP	Attn: Eric A. Schaffer, Luke A. Sizemore, and Jared S. Roach Reed Smith Centre 225 Fifth Avenue, Suite 1200 Pittsburgh PA 15222	eschaffer@reedsmith.com lsizemore@reedsmith.com jroach@reedsmith.com	Email
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Counsel to Cobra Acquisitions LLC	Reichard & Escalera, LLC	Attn: Alana M. Vizcarondo-Santana MCS Plaza, Suite 1000, 255 Ave. Ponce de León Hato Rey PR 00918	vizcarondo@reichardescalera.com	Email
Counsel to the COFINA Senior Bondholders Coalition and Counsel to the Lawful Constitutional Debt Coalition	Reichard & Escalera, LLC	Attn: Rafael Escalera, Sylvia M. Arizmendi, Fernando Van Derdys and Carlos R. Rivera-Ortiz 255 Ponce de León Avenue MCS Plaza, 10th Floor San Juan PR 00917-1913	escalera@reichardescalera.com arizmendis@reichardescalera.com riverac@reichardescalera.com	Email
Reliable Equipment Corporation	Reliable Equipment Corporation	Attn: Marylin Del Valle, General Manager, Reliable Equipment Corporation PO Box 2316 Toa Baja PR 00951-2316		First Class Mail

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DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
Rene Pinto-Lugo, et al., Plaintiff in Adversary Proceeding 18-00041	Rene Pinto-Lugo	PO Box 13531 San Juan PR 00908		First Class Mail
Counsel to Morovis Community Health Center, Corporacion De Servicios De Salud Y Medicina De Avanzada, HPM Foundation Inc., Concilio De Salud Integral De Loiza, Inc., & Neomed Center, Inc., Attorneys for Migrant Health Center, Inc., Attorneys for Salud Integral en la Montana	Reno & Cavanaugh, PLLC	Attn: Iyen A. Acosta 455 Massachusetts Avenue, NW Suite 400 Washington DC 20001	iacosta@renocavanaugh.com	Email
Counsel to Morovis Community Health Center, Corporacion De Servicios De Salud Y Medicina De Avanzada, Concilio De Salud Integral De Loiza, Inc. & Neomed Center, Inc., Migrant Health Center, Inc., and Salud Integral en la Montana	Reno & Cavanaugh, PLLC	Attn: Thomas T. Pennington 424 Church Street Suite 2910 Nashville TN 37129	tpennington@renocavanaugh.com	Email
Counsel to ReSun (Barceloneta), LLC	ReSun (Barceloneta), LLC	Attn: Maria I. Baco Alfaro PO Box 13332 San Juan PR 00908-3332	maria.baco@msn.com	Email
Counsel to Financial Guaranty Insurance Company	Rexach & Picó, CSP	Attn: Maria E. Picó Ave. Fernández Juncos 802 San Juan PR 00907	mpico@rexachpico.com	Email
Rexach Hermanos, Inc.	Rexach Hermanos, Inc.	Attn: Paul R. Cortes-Rexach 1719 San Etanislao Urb. San Ignacio San Juan PR 00927	prcr@mcvpr.com	Email
Counsel to Carlos Ifarraguerri Gomez, MD and Helvia Cruz Ybarra	Rhonda M. Castillo Gammill	9 Cruz Haddock, Suite 3 Cidra PR 00739	rhoncat@netscape.net	Email
Counsel to Milagros Méndez Arvelo and Maritza Nieves Torres	Ricardo L. Castillo Filippetti, Esq.	Paseo Las Colonias Ste. 1705 Ponce PR 00717	filippetti_r@hotmail.com castilloricardo977@gmail.com	Email
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Ricardo Rosello Nevares, Defendant in Adversary Proceeding 17-00250 and 18-00053	Ricardo Rosello Nevares	Through the Secretary of Justice Calle Fortaleza #63 Viejo San Juan PR 00901		First Class Mail
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Counsel to South Parcel of Puerto Rico, SE and Caribbean Airport Facilities, Inc.	Rivera Colón, Rivera Torres & Rios Berly, PSC	Attn: Victor M. Rivera-Rios 1502 Fernandez Juncos Ave. San Juan PR 00909	victorriverarios@rcrtrblaw.com	Email

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Counsel to the Ad Hoc Group of General Obligation Bondholders & Aurelius Capital Master, Ltd., Plaintiff in Adversary Proceeding 17-00189, PBA Sub-Group of the Commonwealth Bondholder Group Plaintiff in Adversary Proceeding 18-00149	Robbins, Russell, Englert, Orseck, Untereiner & Sauber, LLP	Attn: Lawrence S. Robbins, Mark T. Stancil, Gary A. Orseck, Kathryn S. Zecca, Donald Burke & Joshua S. Bolian 1801 K Street, NW Washington DC 20006	lrobbins@robbinsrussell.com mstancil@robbinsrussell.com gorseck@robbinsrussell.com kzecca@robbinsrussell.com dburke@robbinsrussell.com jbolian@robbinsrussell.com	Email
Counsel to Rene Pinto-Lugo, et al., Plaintiff in Adversary Proceeding 18-00041, and Manuel Natal-Albelo Plaintiff in Adversary Proceeding 19-00003	Roberto Maldonado Law Office	Attn: Roberto O. Maldonado-Nieves 344 Street #7 NE Office 1-A San Juan PR 00920	romn1960@gmail.com	Email
Interested Party	Roberto Quiles	PO Box 1337 San Sebastian PR 00685-1337	estudiolegalrivera2@gmail.com	Email
Counsel to the Ad Hoc Puerto Rico Municipalities Committee	Rochelle McCullough, LLP	Attn: Michael R. Rochelle, Esq. & Kevin D. McCullough, Esq. 325 N. St. Paul, Suite 4500 Dallas TX 75201	buzz.rochelle@romclaw.com kdm@romclaw.com	Email
Counsel to American Federation of State, County and Municipal Employees and Federación Central de Trabajadores, U.F.C.W., Local 481, Plaintiff in Adversary Proceeding 18-00134, Counsel to SOMOS, Inc.	Rodriguez Banchs, CSP	Attn: Manuel A. Rodríguez Banchs & Rosa M. Seguí-Cordero PO Box 368006 San Juan PR 00936-8006	manuel@rodriguezbanchs.com rosasegui@yahoo.com	Email
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Counsel to Western Surety Company and Continental Casualty Company, Plaintiffs in Adversary Case No. 18-00065	Saldaña, Carvajal & Vélez-Rivé, PSC	Attn: José A. Sánchez-Girona, Esq., Melissa Hernández-Carrasquillo, Esq. 166 Avenida de la Constitución San Juan PR 00901	j.sanchez@scvrlaw.com mhernandez@scvrlaw.com	Email
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Counsel to Filsinger Energy Partners, Inc., Attorneys for Edward D. Jones & Corp.	Sanchez Pirillo LLC	Attn: Gustavo Viviani-Meléndez, Janelle Reyes-Maisonet, José C. Sánchez-Castro, Alicia I. Lavergne-Ramírez 270 Muñoz Rivera Avenue Suite 1110 San Juan PR 00918	gviviani@sanpir.com jreyes@sanpir.com jsanchez@sanpir.com alavergne@sanpir.com	Email
Santander Securities, LLC, Santander Asset Management, LLC and Banco Santander Puerto Rico	Santander Asset Management, LLC	Attn: Frank Serra Santander Tower B-7 Tabonuco Street, Suite 1800 Guaynabo PR 00969	fserra@sampr.com	Email
Santander Securities, LLC, Santander Asset Management, LLC and Banco Santander Puerto Rico	Santander Securities, LLC	Attn: James Vannah 207 Ponce de León Ave. 4th Floor San Juan PR 00917-1818	jvannah@santandersecurities.com	Email

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Master Service List

Served as set forth below

DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
Counsel to Cooperativa de Ahorro Y Credito San Jose	Santi Law Office	Attn: Jose Angel Santini Bonilla PO Box 552 Aibonito PR 00705	santilawoffice@yahoo.com	Email
Counsel to NeoMed Center, Inc. and Concilio de Salud Integral de Loiza, Inc.	Sarlaw LLC	Attn: Sergio A. Ramirez De Arellano Banco Popular Center, Suite 1022 209 Muñoz Rivera Avenue San Juan PR 00918-1009	sramirez@sarlaw.com	Email
Counsel to Duff & Phelps LLC	Schulte Roth & Zabel LLC	Attn: Michael L. Cook 919 Third Avenue New York NY 10022	michael.cook@srz.com	Email
Scotiabank De Puerto Rico	Scotiabank De Puerto Rico	Scotiabank Plaza 290 Jesus T. Pinero Avenue 8th Floor San Juan PR 00918	Rgf@mcvpr.com	Email
Scotiabank de Puerto Rico	Scotiabank de Puerto Rico	GA 20 Calle Paseo del Parque Garden Hills Sur Guaynabo PR 00969	Roy.purcell@scotiabank.com	Email
Securities and Exchange Commission - Headquarters	Securities & Exchange Commission	Attn: Secretary of the Treasury 100 F Street, NE Washington DC 20549	secbankruptcy@sec.gov NYROBankruptcy@sec.gov	Email
Securities and Exchange Commission - Regional Office	Securities & Exchange Commission – NY Office	Attn: Bankruptcy Department Brookfield Place 200 Vesey Street, Suite 400 New York NY 10281-1022	bankruptcynoticeschr@sec.gov	Email
Counsel to National Public Finance Guarantee Corporation	Seda & Perez Ochoa, PSC	Attn: Eric Perez Ochoa PO Box 70294 San Juan PR 00936-8294	epo@amgprlaw.com	Email
Counsel to The Bank of New York Mellon, as trustee, Total Petroleum Puerto Rico Corp., Siemens Transportation Partnership Puerto Rico, S.E., and Siemens Corporation	Sepulvado & Maldonado, PSC	Attn: Elaine Maldonado Matias, Aníbal J. Núñez González, Aurivette Deliz Delgado, & Albéniz Couret Fuentes 304 Ave Ponce De Leon # 990 San Juan PR 00918-2029	anunez@smlawpr.com emaldonado@smlawpr.com acouret@smlawpr.com adeliz@smlawpr.com	First Class Mail
Counsel to Siemens Transportation Partnership Puerto Rico, S.E.	Sepulvado Maldonado & Couret	Attn: Lady E. Cumpiano, Esq. 304 Ponce de Leon Ave. Ste 990 San Juan PR 00918	lcumpiano@yahoo.com	Email
Counsel to EcoEléctrica, L.P.	Shearman & Sterling LLP	Attn: Fredric Sosnick 599 Lexington Avenue New York NY 10022	FSosnick@Shearman.com	Email

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DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
Counsel to Anne Catesby Jones and Jorge Valdes Llauger, collectively the Marrero Plaintiffs	Shindler, Anderson, Goplerud & Weese, P.C.	Attn: J. Barton Goplerud, Andrew Howie 5015 Grand Ridge Drive, Suite 100 West Des Moines IA 50265-5749	goplerud@sagwlaw.com howie@sagwlaw.com	Email
Attorneys for AES Puerto Rico, L.P.	Sidley Austin LLP	Attn: Bojan Guzina, Blair M. Warner One South Dearborn Street Chicago IL 60603	bguzina@sidley.com blair.warner@sidley.com	Email
Counsel to Sierra Club Puerto Rico, Inc. (Sierra Club PR)	Sierra Club Puerto Rico, Inc.	Attn: José Menéndez 1016 Avenida Ponce de León Río Piedras PR 00925	jmenen6666@gmail.com	Email
Counsel to Sola Ltd, Solus Opportunities Fund 5 LP, and Ultra Master Ltd.	Simpson Thacher & Bartlett LLP	Attn: Sandy Qusba, Bryce L. Friedman, Nicholas Baker & Edward R. Linden 425 Lexington Avenue New York NY 10017-3954	squsba@stblaw.com bfriedman@stblaw.com nbaker@stblaw.com edward.linden@stblaw.com	First Class Mail and Email
Sistema de Retiro de los Empleados de la Autoridad de Energía Eléctrica	Sistema de Retiro AEE	PO Box 13978 San Juan PR 00908-3978	MARIAE.HERNANDEZ@prepa.com carmen.herrero@prepa.com	Email
Counsel to Vitol Inc. and Vitol S.A.	Skadden, Arps, Slate, Meagher & Flom LLP	Attn: Jay M. Goffman, Mark A. McDermott Four Times Square New York NY 10036-6522	Jay.goffman@skadden.com mark.mcdermott@skadden.com	Email
Counsel to UBS Trust Company of Puerto Rico	Skadden, Arps, Slate, Meagher & Flom LLP	Attn: Paul J. Lockwood, Esq One Rodney Square 920 N. King St. Wilmington DE 19801	Paul.lockwood@skadden.com	Email
Federal Agency	Small Business Administration (SBA)	Attn: Linda McMahon 409 3rd St., SW Washington DC 20416		First Class Mail
HTA Creditor	Stanley J. Teich	14 South Main Street New City NY 10956	stansoffice@aol.com	Email
Counsel to Autonomous Municipality of Ponce	Stradling Yocca Carlson & Rauth, PC	Attn: Paul R. Glassman 100 Wilshire Boulevard Santa Monica CA 90401	pglassman@sycr.com	First Class Mail and Email
Counsel to American Federation of State, County and Municipal Employees, Plaintiff in Adversary Proceedings 17-00242 & 17-00243, and Intervener in Adversary Proceeding 17-00250	Stroock & Stroock & Lavan LLP	Attn: Curt C. Mechling & Sherry J. Millman 180 Maiden Lane New York NY 10038	cmechling@stroock.com smillman@stroock.com	Email

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DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
Counsel to the Ad Hoc Group of Noteholders of FGIC-Insured Notes and American Federation of Teachers, AFL-CIO	Stroock & Stroock & Lavan, LLP	Attn: Curtis C. Mechling, Sherry Millman, Kristopher M. Hansen, Jonathan D. Canfield 180 Maiden Lane New York NY 10038-4982	cmechling@stroock.com smillman@stroock.com khansen@stroock.com jcanfield@stroock.com	Email
Counsel to Tamrio, Inc.	Tamrio, Inc.	Attn: Eng.. Claudio Torres Serrano PO Box 455 Mayaguez PR 00681	jlopez@constructorasantiago.com	Email
TEC General Contractors, Corp.	TEC General Contractors, Corp	Attn: Eng. Saul Toledo Mejias Ave. Miramar, Bldg. 5, Suite 801 Paseo Caribe San Juan PR 00901	Saultoledo22@yahoo.com	Email
Members of Creditor's Committee	The American Federation of Teachers (AFT)	Attn: Mark Richard 555 New Jersey Ave., NW 11th Floor Washington DC 20001		First Class Mail
Cantor-Katz Collateral Monitor LLC	The Collateral Monitor	Attn: Matthew Cantor 235 West 71st Street, Unit 3 New York NY 10023	Mcantor4@mac.com	Email
Cantor-Katz Collateral Monitor LLC	The Collateral Monitor	Attn: Richard Katz 1915 Vallejo Street San Francisco CA 94123	rich.katz@torquepointllc.com	Email
Counsel to BEC Co, Inc. d/b/a Empacadora Hill Brothers	The Financial Attorneys, P.S.C.	Attn: Rafael Ferreira Cintron, Esq. PMB 274 405 Esmeralda Avenue Suite 2 Guaynabo PR 00969	rfc@thefinancialattorneys.com	Email
Counsel to Puerto Rico Public Buildings Authority	The Garffer Group of Legal Advisors, LLC	Attn: Julio J. Pagan Perez 419 Calle De Diego Suite 311 Urb Santa Barbara San Juan PR 00923	julio.pagan@g2la.com	Email
Counsel to Vitol S.A., Defendant in Adversary Proceeding 17-00221	The Law Offices of Andres W. Lopez, P.S.C.	Attn: Andres W. Lopez PO Box 13909 San Juan PR 00918	andres@awllaw.com	First Class Mail and Email
Counsel to Mutual Fund Group and Oppenheimer Funds, the Ad Hoc Group of PREPA Bondholders, and Knighthead Capital Management, LLC and certain funds and accounts managed or advised by it, Counsel to the Invesco/Oppenheimer Funds	Toro, Colon, Mullet, Rivera & Sifre, P.S.C.	Attn: Manuel Fernandez-Bared, Linette Figuerosa-Torres, Nadya Pérez-Román, Jane Patricia Van Kirk PO Box 195383 San Juan PR 00919-5383	Mfb@tcmrslaw.com Lft@tcmrslaw.com nperez@tcmrslaw.com jvankirk@tcmrslaw.com	Email
TransCore Atlantic, Inc.	TransCore Atlantic, Inc.	Attn: President or General Counsel 150 4th Ave North, Suite 1200 Nashville TN 37219	Paula.Flowers@TransCore.com	Email

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DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
Counsel to the United States	U.S. Department of Justice, Civil Division	Attn: Jean Lin, Laura Hunt, and Rebecca M. Curti-Kohart Federal Programs Branch 20 Massachusetts Ave., N.W. Washington DC 20530	Jean.lin@usdoj.gov Laura.A.Hunt@usdoj.gov rebecca.cutri-kohart@usdoj.gov	Email
Counsel to the United States	U.S. Department of Justice, Civil Division	Attn: Thomas G. Ward 950 Pennsylvania Ave., NW Rm 3131 Washington DC 20530	Thomas.g.ward@usdoj.gov	Email
Counsel for Luis J. Costas-Russell	Ubarri & Roman Law Office	Attn: David W. Roman PO Box 79564 Carolina PR 00984-9564	doman@ubarri-romanlaw.com	Email
Unión de Empleados de la Corporación del Fondo del Seguro del Estado	Unión de Empleados de la Corporación del Fondo del Seguro del Estado	Calle Encina 1550 Caparra Heights San Juan PR 00920	unionecfse@yahoo.com	Email
Unión de Médicos de la Corporación del Fondo del Seguro del Estado	Unión de Médicos de la Corporación del Fondo del Seguro del Estado	Calle Pomarrosa G10, Valle Arriba Heights, Carolina PR 00983	migade19@hotmail.com jaimeenriquecruzalvarez@gmail.com	Email
Unión de Médicos de la Corporación del Fondo del Seguro del Estado	Unión de Médicos de la Corporación del Fondo del Seguro del Estado	PO Box 70344, CMM33 San Juan PR 00936-8344		First Class Mail
Members of Creditor's Committee	Unitech Engineering	Attn: Ramón Ortiz Carro Urb Sabanera 40 Camino de la Cascada Cidra PR 00739		First Class Mail
Counsel to the Government of the United States of America	United States Attorney for the Southern District of New York	Attn: Christopher Connolly 86 Chambers Street New York NY 10007	christopher.connolly@usdoj.gov	Email
Counsel to the Environmental Protection Agency	United States Department of Justice	Attn: Héctor Vélez Cruz, Associate Regional Counsel Office of Regional Counsel, U.S. EPA Region 2 City View Plaza II, Suite 7000, #48 RD. 165 km 1.2 Guaynabo PR 00968-8069	velez.ector@epa.gov	Email
Counsel to the Environmental Protection Agency	United States Department of Justice	Attn: Mark A. Gallagher Environment and Natural Resources Division, Environmental Enforcement Section PO Box 7611 Washington DC 20044-7611	mark.gallagher@usdoj.gov	Email

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DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
Counsel to Universal Insurance Company, and Eastern American Insurance Agency	Universal Insurance Company	Attn: Roberto Del Toro Morales P.O. Box 11155 San Juan PR 00922-1155	rtoro@universalpr.com	Email
Federal Agency	US Army Corps of Engineers	Attn: Todd T. Semonite 441 G St., NW Washington DC 20548		First Class Mail
Office of the United States Attorney for the District of Puerto Rico	US Attorney for the District of Puerto Rico	Attn: Rosa E. Rodriguez-Velez, U.S. Attorney Torre Chardón, Suite 1201 350 Carlos Chardón Street San Juan PR 00918		First Class Mail
Federal Agency	US Department of Agriculture	Attn: Sonny Perdue 1400 Independence Ave., SW Washington DC 20250		First Class Mail
Federal Agency	US Department of Commerce	Attn: Wilbur Ross 1401 Constitution Ave., NW Washington DC 20230		First Class Mail
Federal Agency	US Department of Education (ED)	Attn: Betsy DeVos 400 Maryland Ave., SW Washington DC 20202		First Class Mail
Federal Agency	US Department of Health and Services	Attn: Amanda Barlow 330 C St., SW Washington DC 20201		First Class Mail
Counsel to the United States of America on behalf of its agencies the Internal Revenue Service and the Alcohol and Tobacco Tax and Trade Bureau	US Department of Justice	Attn: Ward W. Benson, Trial Attorney, Tax Division Post Office Box 227 Ben Franklin Station Washington D.C. 20044	wardlow.w.benson@usdoj.gov	Email
Federal Agency	US Department of Justice (DOJ)	Attn: William Barr 950 Pennsylvania Ave., NW Washington DC 20530		First Class Mail
Federal Agency	US Department of Labor (DOL)	Attn: Alexander R. Acosta Office of the Solicitor, N-2700 Frances Perkins Building, 200 Constitution Ave Washington DC 20210		First Class Mail
Office of the United States Trustee for the District of Puerto Rico	US Trustee for the District of Puerto Rico	Attn: Monsita Lecaroz Arribas, Maria D. Giannirakis, & Nancy J. Gargula Edificio Ochoa 500 Tanca Street Suite 301 San Juan PR 00901-1922	USTP.Region21@usdoj.gov	Email

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DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
Counsel to Cooperativa de Seguros Múltiples de Puerto Rico	Valdes Ortiz Law Offices, PA	Attn: Hector E. Valdes Ortiz 8461 Lake Worth Rd. Suite 420 Lake Worth FL 33467	hvaldes@v-olaw.com	Email
Counsel to creditors Carlos Pérez Molina, Ana Figueroa Colón and their Legal Partnership of Acquisitions	Valenzuela-Alvarado, LLC	Attn: José Enrico Valenzuela-Alvarado MCS Plaza, 255 Ponce de León Avenue Suite 825, Hato Rey San Juan PR 00917-1942	jeva@valenzuelalaw.net jose.enrico.valenzuela1@gmail.com	Email
Counsel to Carlos J. Mendez Nunez, in his official capacity and on behalf of the House of Representatives of Puerto Rico, Plaintiff in Adversary Proceeding 18-00081	Veronica Ferraiuoli Hornedo	PO Box 195384 San Juan PR 00919-5384	vero@ferraiuoli.pr	Email
Counsel to Carlos J. Mendez Nunez, in his official capacity and on behalf of the House of Representatives of Puerto Rico, Plaintiff in Adversary Proceeding 18-00081	Víctor Calderón Cestero	137 Calle O Ramey Aguadilla PR 00603	victor@calderon-law.com	Email
Counsel to Learning Alliances, LLC	Vidal, Nieves & Bauzá, LLC	Attn: Roxana Cruz-Rivera, Esq. B7 Tabonuco Street, Suite 1108 Guaynabo PR 00968	rcruz@vnblegal.com	Email
Counsel to Arcos Dorados Puerto Rico LLC, Encanto Restaurants, Inc, Carnegie Learning, Inc.	Vilariño & Associates LLC	Attn: Javier Vilariño, Esq. PO Box 9022515 San Juan PR 00902-2515	jvilarino@vilarinolaw.com	Email
Counsel to Medical Card System, Inc., MCS Health Management Options, Inc., and MCS Advantage, Inc.	Viñas Law Office, LLC	Attn: Ramón L. Viñas Bueso 1225 Ave. Ponce de León Suite 1503 San Juan PR 00907-3984	ramonvinas@vinasllc.com	Email
Counsel to MCS Life Insurance Company	Viñas Law Office, LLC	Attn: Ramón L. Viñas Bueso 623 Ave. Ponce de León Suite 1202B San Juan PR 00917-4831	ramonvinas@vinasllc.com	Email
Counsel to Scotiabank De Puerto Rico	Wachtell, Lipton, Rosen & Katz	Attn: Richard G. Mason, Esq., Amy R. Wolf, Esq., Emil A. Kleinhaus, Esq., Angela K. Herring, Esq. 51 West 52nd Street New York NY 10019	Rgmason@wlrk.com Arwolf@wlrk.com Eakleinhaus@wlrk.com AKHerring@wlrk.com	Email

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DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
Counsel to National Public Finance Guarantee Corporation	Weil, Gotshal & Manges, LLP	Attn: Marcia L. Goldstein, Esq., Kelly Dibiasi, Robert Berezin, Todd Larson, Gabriel Morgan, Jonathan D. Polkes, & Gregory Silbert 767 Fifth Avenue New York NY 10153-0119	marcia.goldstein@weil.com kelly.dibiasi@weil.com gabriel.morgan@weil.com jonathan.polkes@weil.com gregory.silbert@weil.com robert.berezin@weil.com	Email
Counsel to Elias Sánchez-Sifonte, Attorneys for Defendants State Insurance Fund Corporation and Jesús M. Rodríguez Rosa.	Weinstein-Bacal, Miller & Vega, P.S.C.	Attn: Stuart A. Weinstein-Bacal, Peter W. Miller, & Javier A. Vega-Villalba González-Padín Building - Penthouse 154 Rafael Cordero Street, Plaza de Armas Old San Juan PR 00901	swb@wbmvlaw.com sawbacal@aol.com pwm@wbmvlaw.com prwolverine@gmail.com jvv@wbmvlaw.com javier.a.vega@gmail.com	Email
Counsel to Doral Financial Corporation and UBS Family of Funds and the Puerto Rico Family of Funds, et al.	White & Case, LLP	Attn: Glenn M. Kurtz, John K. Cunningham, Brian D. Pfeiffer, Esq. & Michele J. Meises, Esq. 1221 Avenue of the Americas New York NY 10020-1095	gkurtz@whitecase.com jcunningham@whitecase.com brian.pfeiffer@whitecase.com michele.meises@whitecase.com	Email
Counsel to UBS Family of Funds and the Puerto Rico Family of Funds, et al.	White & Case, LLP	Attn: Jason N. Zakia, Cheryl Tedeschi Sloane & Jesse Green, Esq. Southeast Financial Center 200 South Biscayne Blvd Ste 4900 Miami FL 33131-2352	jzakia@whitecase.com csloane@whitecase.com	Email
Counsel to Union de Empleados de la Corporacion del Fondo del Seguro del Estado, Asociacion de Empleados Gerenciales del Fondo del Seguro del Estado Corp., Union de Medicos de la Corporacion del Fondo del Seguro del Estado Corp., and and Hermandad de Empleados del Fondo del Seguro del Estado, Inc , et al. Plaintiff in Adversary Proceeding 18-00091	Wilbert Lopez Moreno & Asociados	Attn: Wilbert Lopez Moreno 1272 Ave. Jesus T. Pinero San Juan PR 00921	wilbert_lopez@yahoo.com	Email
Counsel to Softek, Inc. and Insight Management Group, Inc.,	William M. Vidal-Carvajal Law Office, P.S.C.	Attn: William M. Vidal-Carvajal, Esq. MCS Plaza, Ponce de Leon Avenue Suite 801 San Juan PR 00917	william.m.vidal@gmail.com	Email

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DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
Counsel to Comité Diálogo Ambiental, Inc., El Puente de Williamsburg, Inc.-Enlace Latino de Acción Climática, Comité Yabucoeño Pro-Calidad de Vida, Inc. (YUCAE), Alianza Comunitaria Ambientalista del Sureste, Inc., Sierra Club Puerto Rico, Inc., Mayagüezanos por la Salud y el Ambiente, Inc., Coalición de Organizaciones Anti Incineración, Inc. and Amigos del Río Guaynabo, Inc.	William Santiago-Sastre	P.O. Box 1801 Sabana Seca PR 00952-1801	wssbankruptcy@gmail.com	Email
Interested Party	William Santiago-Sastre, Esq.	Attn: William Santiago-Sastre, Esq. USDCPR 201106 PO Box 1801 Sabana Seca PR 00952-1801	wssbankruptcy@gmail.com	Email
Counsel to Bettina Whyte, the COFINA Agent	Willkie Farr & Gallagher, LLP	Attn: Matthew A. Feldman, Joseph G. Minias, Martin L. Seidel, James C. Dugan, Jeffrey B. Korn, Tariq Mundiya, Paul V. Shalhoub, & Antonio Yanez, Jr. 787 Seventh Avenue New York NY 10019	mfeldman@willkie.com jminias@willkie.com mseidel@willkie.com jdugan@willkie.com jkorn@willkie.com tmundiya@willkie.com pshalhoub@willkie.com ayanez@willkie.com	Email
Co-Counsel to Bank of America, N.A., Co-Counsel to Merrill Lynch, Pierce, Fenner & Smith Inc., Merrill Lynch, Pierce, Fenner & Smith Inc. and Merrill Lynch Capital Services, Inc.	Winston & Strawn LLP	Attn: Jennifer L. Malin, Carrie V. Hardman 200 Park Avenue New York NY 10166	jmalin@winston.com chardman@winston.com	Email
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Counsel to Popular, Inc., Popular Securities, LLC and Banco Popular de Puerto Rico	Young Conaway Stargatt & Taylor, LLP	Attn: James L. Patton, Robert S. Brady Rodney Square 1000 North King Street Wilmington DE 19801	jpatton@ycst.com rbrady@ycst.com	Email

**Exhibit B**

Exhibit B

IRS Notice Parties Service List  
Served as set forth below

MML ID	Name	ADDRESS 1	CITY	STATE	POSTAL CODE	EMAIL	METHOD OF SERVICE
1489174	Department of Treasury - Internal Revenue Service	1500 Pennsylvania Ave., N.W.	Washington	DC	20220		First Class Mail
1489174	Department of Treasury - Internal Revenue Service	PO Box 7346	Philadelphia	PA	19101-7346	beatriz.alfaro@irs.gov	First Class Mail and Email
2143230	Santiago Burgos, Rosario	Address on file					First Class Mail